

Town of Westerly  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2019

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 71,321,708	\$ -
Last Year's Levy Tax Collection	253,659	-
Prior Years Property Tax Collection	248,211	-
Interest & Penalty	392,606	-
PILOT & Tax Treaty (excluded from levy) Collection	14,200	-
Other Local Property Taxes	1,509,605	-
Licenses and Permits	1,065,556	-
Fines and Forfeitures	128,959	-
Investment Income	252,025	-
Departmental	621,902	-
Rescue Run Revenue	-	-
Police & Fire Detail	800,789	-
Other Local Non-Property Tax Revenues	9,847	-
Tuition	-	121,195
Impact Aid	-	-
Medicaid	-	1,158,803
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	484,461
CDBG	-	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	1,392,019	1,783,210
MV Excise Tax Reimbursement	220,009	-
State PILOT Program	168,006	-
Distressed Community Relief Fund	-	-
Library Resource Aid	315,893	-
Library Construction Aid	-	-
Public Service Corporation Tax	285,179	-
Meals & Beverage Tax / Hotel Tax	1,764,929	-
LEA Aid	-	8,766,878
Group Home	-	-
Housing Aid Capital Projects	-	-
Housing Aid Bonded Debt	1,759,614	-
State Food Service Revenue	-	70,305
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	239,449	351,489
Motor Vehicle Phase Out	995,209	-
Other Revenue	811,704	875,017
Local Appropriation for Education	-	47,543,318
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
<b>Total Revenue</b>	<b>\$ 84,571,079</b>	<b>\$ 61,154,675</b>
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	289,816	-
Financing Sources: Debt Proceeds	841,518	-
Financing Sources: Other	-	-
Rounding	-	-
<b>Total Other Financing Sources</b>	<b>\$ 1,131,334</b>	<b>\$ -</b>

Town of Westerly  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2019

EXPENDITURES	General		Social	Centralized	Planning	Libraries	Public	Parks and	Police
	Government	Finance	Services	IT			Works	Rec	Department
Compensation- Group A	\$ 674,262	\$ 552,042	\$ -	\$ 222,794	\$ 757,087	\$ -	\$ 1,901,090	\$ 453,923	\$ 4,274,856
Compensation - Group B	-	-	-	-	-	-	-	-	474,985
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	-	1,946	-	-	13,907	-	138,224	3,498	513,460
Overtime - Group B	-	-	-	-	-	-	-	-	35,693
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	492,120
Active Medical Insurance - Group A	84,487	83,399	-	38,360	159,217	-	539,764	29,608	670,248
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	139,958
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	6,262	7,189	-	2,586	9,963	-	30,930	1,225	39,182
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	8,390
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	41,519	54,965	-	15,669	60,356	-	147,671	33,861	110,425
Life Insurance	17,647	1,461	-	373	2,068	-	3,426	193	3,657
State Defined Contribution- Group A	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	5,517	785	-	370	1,595	-	698	116	10,086
Other Benefits- Group B	-	-	-	-	-	-	-	-	25,000
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	27,137	13,840	-	-	9,472	-	-	-	1,867,052
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	46,972
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	181,261	-	-	-	-	-	138,143	-	-
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	60,493	67,345	-	10,407	67,052	-	-	7,189	23,353
Purchased Services	615,440	224,207	-	113,123	103,715	-	285,725	21,673	20,808
Materials/Supplies	50,005	30,864	-	1,200	20,419	-	201,174	44,744	41,642
Software Licenses	30,995	46,546	-	158,290	13,031	-	-	-	-
Capital Outlays	435,925	-	96,192	-	23,205	-	2,813,319	21,317	244,015
Insurance	498,348	-	-	-	-	-	-	-	-
Maintenance	146	-	-	-	-	-	65,562	50,807	-
Vehicle Operations	16,000	-	-	-	-	-	332,219	5,060	103,881
Utilities	110,711	-	10,097	20,897	-	-	89,089	70,450	76,321
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	354,972	-	-
Revaluation	-	100,000	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	1,289	-	-
Trash Removal & Recycling	-	-	-	-	-	-	-	-	-
Claims & Settlements	370,685	-	-	-	-	-	-	-	-
Community Support	365,341	-	-	-	-	-	-	-	-
Other Operation Expenditures	90,646	62,661	72,400	18,397	51,307	730,893	103,469	13,514	83,164
Tipping Fees	-	-	-	-	-	-	-	-	-
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,682,827</b>	<b>\$ 1,247,248</b>	<b>\$ 178,688</b>	<b>\$ 602,465</b>	<b>\$ 1,292,395</b>	<b>\$ 730,893</b>	<b>\$ 7,146,766</b>	<b>\$ 757,178</b>	<b>\$ 9,305,270</b>

Town of Westerly  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2019

EXPENDITURES	Fire	Centralized	Public Safety	Education	Debt	OPEB	Total	Education
	Department	Dispatch	Other	Appropriation			Municipal	Department
Compensation- Group A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,836,053	\$ 23,409,226
Compensation - Group B	-	-	-	-	-	-	474,985	2,732,786
Compensation - Group C	-	-	-	-	-	-	-	7,487,198
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	-	-	-	-	-	-	671,036	-
Overtime - Group B	-	-	-	-	-	-	35,693	-
Overtime - Group C	-	-	-	-	-	-	-	137,701
Police & Fire Detail	-	-	-	-	-	-	492,120	-
Active Medical Insurance - Group A	-	-	-	-	-	-	1,605,085	4,530,115
Active Medical Insurance- Group B	-	-	-	-	-	-	139,958	359,151
Active Medical Insurance- Group C	-	-	-	-	-	-	-	2,641,399
Active Dental insurance- Group A	-	-	-	-	-	-	97,336	223,720
Active Dental Insurance- Group B	-	-	-	-	-	-	8,390	17,279
Active Dental Insurance- Group C	-	-	-	-	-	-	-	108,173
Payroll Taxes	-	-	-	-	-	-	464,464	1,082,662
Life Insurance	-	-	-	-	-	-	28,825	185,740
State Defined Contribution- Group A	-	-	-	-	-	-	-	520,641
State Defined Contribution - Group B	-	-	-	-	-	-	-	35,312
State Defined Contribution - Group C	-	-	-	-	-	-	-	-
Other Benefits- Group A	-	-	-	-	-	-	19,166	163,629
Other Benefits- Group B	-	-	-	-	-	-	25,000	25,138
Other Benefits- Group C	-	-	-	-	-	-	-	60,921
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	1,917,502	16,926
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	46,972	26,992
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	40,407
State Defined Benefit Pension- Group A	-	-	-	-	-	-	319,404	3,006,574
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	235,839	858,412
Purchased Services	-	-	6,250	-	-	-	1,390,942	7,724,499
Materials/Supplies	-	-	-	-	-	-	390,049	1,165,355
Software Licenses	-	-	-	-	-	-	248,861	272,543
Capital Outlays	-	-	-	-	-	-	3,633,973	407,184
Insurance	-	-	-	-	-	-	498,348	243,197
Maintenance	-	-	-	-	-	-	116,516	873,993
Vehicle Operations	-	-	-	-	-	-	457,160	411,596
Utilities	-	-	-	-	-	-	377,566	1,202,496
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	354,972	-
Revaluation	-	-	-	-	-	-	100,000	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	1,289	-
Trash Removal & Recycling	-	-	-	-	-	-	-	-
Claims & Settlements	-	-	-	-	-	-	370,685	-
Community Support	-	-	-	-	-	-	365,341	-
Other Operation Expenditures	-	-	-	-	-	-	1,226,450	191,211
Tipping Fees	-	-	-	-	-	-	-	-
Local Appropriation for Education	-	-	-	47,543,318	-	-	47,543,318	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	2,508,420	-	2,508,420	-
Municipal Debt- Interest	-	-	-	-	1,192,455	-	1,192,455	-
School Debt- Principal	-	-	-	-	4,270,203	-	4,270,203	-
School Debt- Interest	-	-	-	-	1,926,727	-	1,926,727	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	1,535,800	1,535,800	460,776
Rounding	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,250</b>	<b>\$ 47,543,318</b>	<b>\$ 9,897,806</b>	<b>\$ 1,535,800</b>	<b>\$ 83,926,904</b>	<b>\$ 60,622,952</b>

Financing Uses: Transfer to Capital Funds	\$ -	\$ -
Financing Uses: Transfer to Other Funds	1,659,451	672
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
<b>Total Other Financing Uses</b>	<b>\$ 1,659,451</b>	<b>\$ 672</b>
<b>Net Change in Fund Balance<sup>1</sup></b>	<b>116,058</b>	<b>531,051</b>
<b>Fund Balance1- beginning of year</b>	<b>\$11,240,102</b>	<b>\$3,055,511</b>
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	-	(8,427)
<b>Fund Balance<sup>1</sup> - beginning of year adjusted</b>	<b>11,240,102</b>	<b>3,047,084</b>
Rounding	-	-
<b>Fund Balance<sup>1</sup> - end of year</b>	<b>\$ 11,356,160</b>	<b>\$ 3,578,135</b>

<sup>1</sup> and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of Westerly  
Annual Supplemental Transparency Report (MTP2)  
Combining Schedule of  
Reportable Government Services with  
Reconciliation to MTP2  
Municipal  
Fiscal Year Ended June 30, 2019

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance <sup>1</sup>	Beginning Fund Fund Balance <sup>1</sup> (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance <sup>1</sup> (Deficit)	Ending Fund Balance <sup>1</sup> (Deficit)
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2018</b>						\$ 11,240,102	-	\$ 11,240,102	
<i>No funds removed from RGS for fiscal 2018</i>						-	-	-	
<i>No funds added to RGS for Fiscal 2018</i>						-	-	-	
<i>No misc. adjustments made for fiscal 2018</i>						-	-	-	
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2018 adjusted</b>						<u>\$ 11,240,102</u>	<u>-</u>	<u>\$ 11,240,102</u>	
General Fund	\$ 91,943,727	\$ 1,131,334	\$ 34,991,567	\$ 57,967,436	\$ 116,058	\$ 11,240,102	\$ -	\$ 11,240,102	\$ 11,356,160
Town Special Revenue Funds - Baystreet Enhancement Project	1,392,019	-	1,392,019	-	-	-	-	-	-
<b>Totals per audited financial statements</b>	<u>\$ 93,335,746</u>	<u>\$ 1,131,334</u>	<u>\$ 36,383,586</u>	<u>\$ 57,967,436</u>	<u>\$ 116,058</u>	<u>\$ 11,240,102</u>	<u>\$ -</u>	<u>\$ 11,240,102</u>	<u>\$ 11,356,160</u>
<b><u>Reconciliation from financial statements to MTP2</u></b>									
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	47,543,318	(47,543,318)	\$ -	\$ -	\$ -	\$ -	\$ -
Elimination of LEA Aid reported in audit as revenue	-	-	8,764,667	(8,764,667)	-	-	-	-	-
Reduction in Other State Revenue for LEA Aid reported in General Fund	(8,764,667)	-	(8,764,667)	-	-	-	-	-	-
Rounding	(1)	-	-	-	-	-	-	-	-
<b>Totals Per MTP2</b>	<u>\$ 84,571,079</u>	<u>\$ 1,131,334</u>	<u>\$ 83,926,904</u>	<u>\$ 1,659,451</u>	<u>\$ 116,058</u>	<u>\$ 11,240,102</u>	<u>\$ -</u>	<u>\$ 11,240,102</u>	<u>\$ 11,356,160</u>

<sup>1</sup> and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of Westerly  
Annual Supplemental Transparency Report (MTP2)  
Combining Schedule of  
Reportable Government Services with  
Reconciliation to MTP2  
Education Department  
Fiscal Year Ended June 30, 2019

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance <sup>1</sup>	Beginning Fund Fund Balance <sup>1</sup> (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance <sup>1</sup> (Deficit)	Ending Fund Balance <sup>1</sup> (Deficit)
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2018</b>						\$ 3,055,511	-	\$ 3,055,511	
<i>Misc. adjustments made for fiscal 2018</i>						(8,427)	-	(8,427)	
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2018 adjusted</b>						<u>\$ 3,047,084</u>	-	<u>\$ 3,047,084</u>	
School Unrestricted Fund	\$ 4,216,702	\$ 56,583,865	\$ 60,314,064	\$ 87,644	\$ 398,859	\$ 2,955,649	\$ -	\$ 2,955,649	\$ 3,354,508
School Special Revenue Funds	3,097,929	86,972	3,052,709	-	132,192	91,435	-	91,435	223,627
<b>Totals per audited financial statements</b>	<u>\$ 7,314,632</u>	<u>\$ 56,670,837</u>	<u>\$ 63,366,773</u>	<u>\$ 87,644</u>	<u>\$ 531,051</u>	<u>\$ 3,047,084</u>	<u>\$ -</u>	<u>\$ 3,047,084</u>	<u>\$ 3,578,135</u>
<b><u>Reconciliation from financial statements to MTP2</u></b>									
Municipal appropriation for Education reported as a transfer on financial statements but a revenue on MTP2	\$ 56,307,985	\$ (56,307,985)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	(2,452,730)	-	(2,452,730)	-	-	-	-	-	-
GAAP reporting on loan proceeds for HVAC SBA Loan Project & capital outlay as a Other Source but reported as revenue on MTP2	-	(275,880)	(275,880)	-	-	-	-	-	-
Title III Consortium revenue/expenditures not included in UCOA	(15,212)	-	(15,212)	-	-	-	-	-	-
Transfer out to other funds	-	(86,972)	-	(86,972)	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
<b>Totals Per MTP2</b>	<u>\$ 61,154,675</u>	<u>\$ -</u>	<u>\$ 60,622,952</u>	<u>\$ 672</u>	<u>\$ 531,051</u>	<u>\$ 3,047,084</u>	<u>\$ -</u>	<u>\$ 3,047,084</u>	<u>\$ 3,578,135</u>
<b><u>Reconciliation from MTP2 to UCOA</u></b>									
No reconciling items from MTP2 to UCOA	<u>-</u>		<u>-</u>						
<b>Totals per UCOA Validated Totals Report</b>	<u>\$ 61,154,675</u>		<u>\$ 60,622,952</u>						

<sup>1</sup> and Net Position if Enterprise Fund activity is included in the transparency portal report.